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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1956

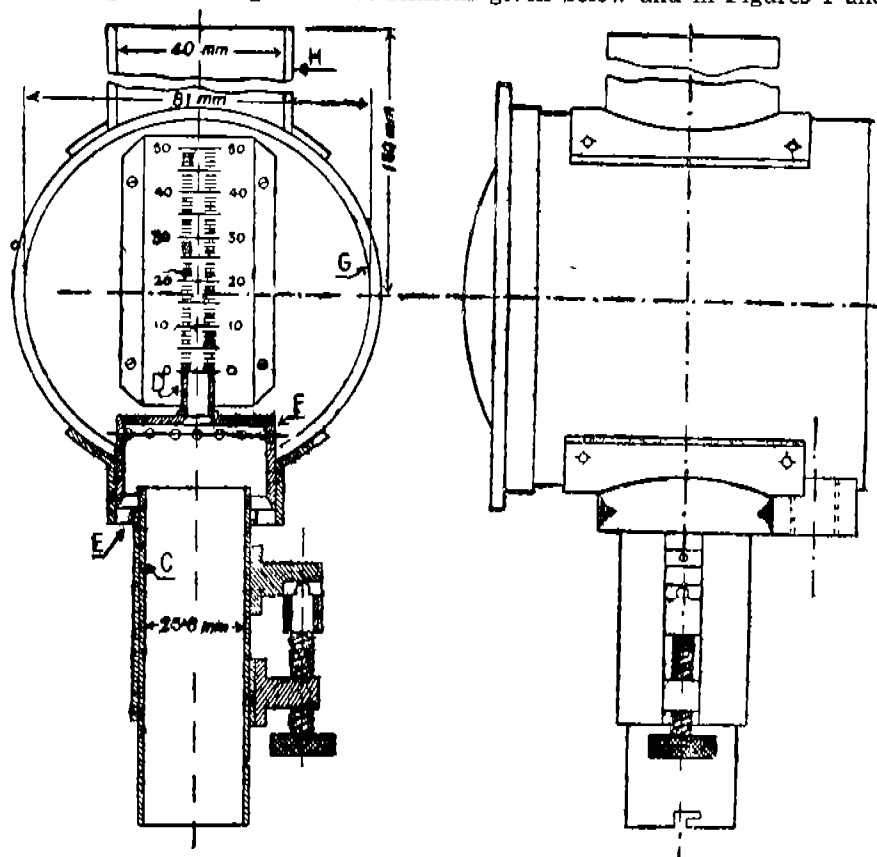
S.R.O. 496.—In pursuance of Explanation II to Item No. 1, and Explanation to Item Nos. 24 and 25 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the manner in which flame height shall be determined in the apparatus known as the Smoke Point Lamp shall be as prescribed below:—

The Smoke Point Lamp to be used shall be constructed in accordance with the specifications contained in Annexure I and the flame height shall be determined in accordance with the method set forth in Annexure II.

ANNEXURE I

Apparatus—

(a) **Lamp.**—The lamp shall be the Institute of Petroleum (London) Smoke Point Lamp conforming to the dimensions given below and in Figures 1 and 2.



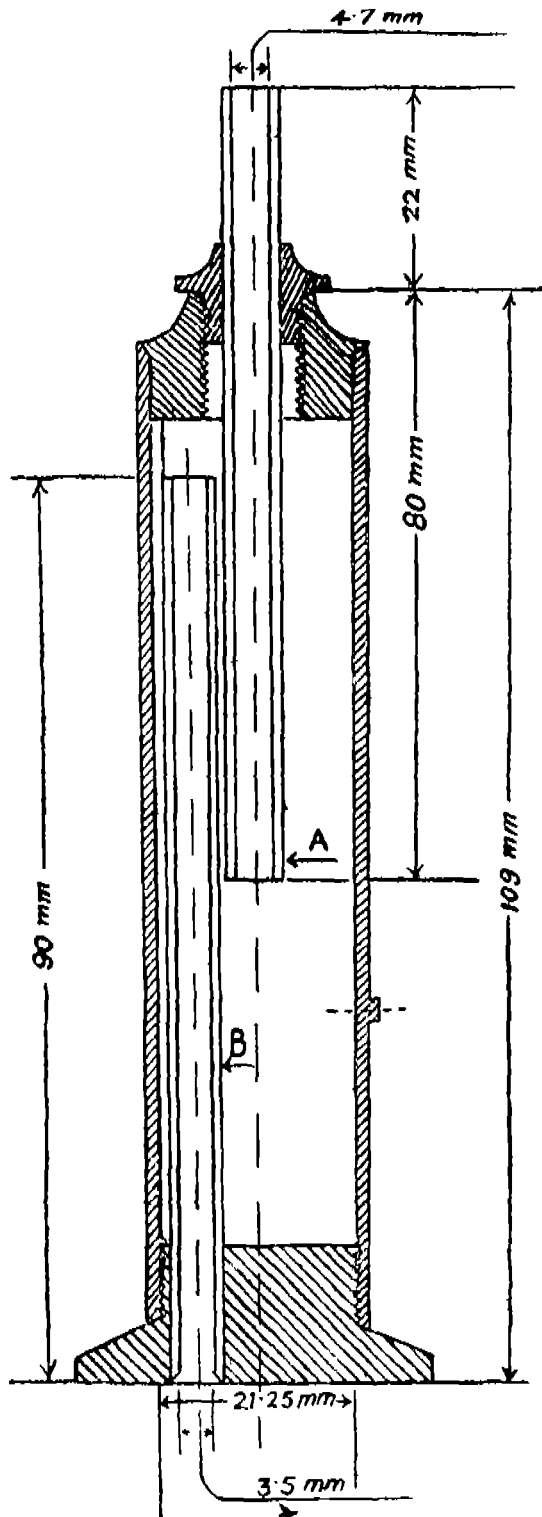


Fig. 2

Candle :	Mrn.	Dimension	Tolerance
Internal diameter	21.25	± 0.25	
External diameter	Sliding fit in candle holder		
Length, without cap	1.09	± 0.05	
Thread on cap	9.5	mm diam screwed	
	1.0	mm pitch	
Wick Tube (A) :			
Internal diameter	4.7	± 0.05	
External diameter	Close fit in flame guide		
Length	82.0	± 0.05	
Air-vent (B) :			
Internal diameter	3.5	± 0.05	
Length	90.0	± 0.05	
Candle socket (C) :—			
Internal diameter	23.8	± 0.05	
Wick-Guide (D) :—			
Internal diameter	6.0	± 0.02	
Air-inlets (E) :—			
(20 in number)			
Diameter	2.9	± 0.05	
Gallery (F) :—			
External diameter	35.0	± 0.05	
Air-inlets (20 in number)			
Diameter	3.5	± 0.05	
Lamp body (G) :—			
Internal diameter	81.0	± 1.0	
Internal depth	81.0	± 1.0	
Chimney (H) :—			
Internal diameter	40.0	± 1.0	
Height, top of chimney to centre of lamp body	130.0	± 1.0	

The lamp shall also conform to the following essential requirements:—

- (i) The top of the wick guide shall be exactly level with the zero mark on the scale;
- (ii) The scale shall be marked in white lines on each side of a white strip, 2 mm. in width on black glass. It shall have a range of 50 mm. graduated in 1 mm. figured at each 10 mm., with longer lines at each 5 mm.
- (iii) An efficient device for raising or lowering the flame shall be provided. The total distance of travel shall be not less than 10 mm. and the movement shall be smooth and regular.
- (iv) The glass window of the door shall be concave to prevent the formation of multiple images.
- (v) The joint between the base of the candle and the candle body shall be oil-tight.

(b) Wick.—The wick shall be the Institute of Petroleum (London) Smoke Point Wick and shall conform to the following specification:—

To be woven solid circular, the cotton to be of American Yarn, ordinary quality.

Casing	..	..	..	17 ends, 3 ply, nines count.
Filling	..	..	..	9 ends, 4 ply, sixes count.
Wet	..	..	..	2 ply, fifteen count.
Ticks per inch	..	..	..	15

Test Room.

It is recommended that the room temperature and the barometric pressure be recorded. The lamps shall be placed in a vertical position and completely protected from draughts.

ANNEXURE II

(1) **Apparatus.**—The test shall be carried out in the Institute of Petroleum (London) Smoke Point Lamp as defined in Annexure I, and the wick used shall be wick specified in Annexure I. Only uniform pieces of wick free from all irregularities shall be used for tests.

The test shall be carried out in a room or enclosure kept within the temperature limits of 80° and 85° Fahrenheit.

(2) **Conditioning the wick and application of standard Test.**—Before use in the standard test all new wicks shall be conditioned by means of two cleaning and burning cycles as specified below with a white kerosene, followed by further cleaning and drying. If used otherwise than immediately after conditioning, they shall be redried at 100-105° Centigrade just before use in the standard test.

When used for a standard test they shall be cut to lengths of five and a half inches and no wick in this test shall be less than five inches in length.

DETAILS

(a) **Treatment of the New Wick.**—The new wick, carefully selected, to be free from all visible flaws, shall be cut to a length of six inches and then extracted in a soxhlet apparatus, firstly with petroleum ether (Boiling range 60-80° Centigrade) for at least three siphoning cycles, and then with sulphuric ether for two siphoning cycles.

The wick shall then be dried for thirty minutes at 100-105° Centigrade in an electric oven.

(b) **Preparation of the lamp assembly.**—(Note: The following details including those in the next sub-paragraph regarding burning apply both to wick conditioning and to the standard burning test).

(i) Twenty millilitres of oil (white kerosene in the conditioning operation) previously filtered through filter paper shall be introduced by means of a small funnel (care being taken to avoid fouling the air-inlet tube) into the cleaned and dried oil holder which shall then be placed vertically in a drying oven maintained at 100-105° Fahrenheit, a cylinder containing the oil to a depth of six inches being also placed in the same oven.

(ii) The dried wick shall be immersed in this column of oil for 10 minutes after the oil has attained the oven temperature; it shall then be taken out and fitted into the wick holder.

(iii) This shall be done by inserting the non-burning end of the wick (which must be trimmed free from overlapping or frayed edges in order to prevent jamming caused by compression in the tube) carefully into the burning end of the wick holder, and then pushing with a screw motion until the wick protrudes about a quarter of an inch from the other end.

(iv) All twists arising from this operation shall be eased out by putting slight tension on the wick and pulling it gently to and fro along the tube until no further tendency to untwist is seen and the wick weave is straight.

(v) Both ends of the wick shall in turn be made to protrude as far as possible from the tube and soaked separately in the oil, but the short end of the wick shall not be allowed to enter the tube while this is done.

Somewhat more than one-eighth of an inch of the soaked wick shall be allowed finally to protrude from the burning end of the tube, after which the wick shall be trimmed with a very sharp instrument in such a manner that it is flat and horizontal with a slightly bevelled rim with no frayed ends. The wick shall then be drawn down until exactly one-eighth inch protrudes.

(vi) The wick holder shall then be screwed carefully into the wick holder in such a way that the wick is not caught by the air inlet tube and dragged inwards. If this occurs, the whole operation from insertion onwards shall be repeated.

The oil holder must be held vertically to prevent outflow of oil into the air inlet tube which must remain free from all obstruction.

(vii) The assembled oil holder (and wick holder) shall then be kept in the oven at 100-105 degree Fahrenheit for twenty minutes, and thereafter inserted into the lamp, which shall be at the room temperature of 80-85 degree Fahrenheit and not hot from a previous burning test. If any resistance occurs due to the wick catching and bending back at the edges when it reaches the fixed guide of the lamp the wick shall be retrimmed and on no account used in a damaged condition for the standard burning test.

(viii) The lamp shall be placed in a vertical position and completely protected from draughts.

(c) *The Flame Test.*—(i) The wick shall then be turned up by means of the adjusting screw until it can be lit.

(ii) The flame shall be adjusted every minute for the first five minutes at one to two millimetres below its smoke point so that it is kept free from smoking.

(iii) The smoke point shall be obtained by raising the wick until a smoky flame is produced, and then lowering it until the smoky point disappears, just leaving a clear luminous flame.

(iv) At the end of five minutes, adjustment to the exact smoke point shall be made and a stop-watch shall be started at the moment of final adjustment.

(v) The value shall be noted by reading the height of the point of the flame in millimetres, the eye of the observer being about nine inches from the front of the instrument and slightly to one side so that a reflected image of the flame is seen on the scale on one side of the vertical white line, the flame itself being projected against the other side of the scale.

The two readings must be the same to ensure avoidance of vertical parallax.

(vi) Without further adjustment of the flame in any way, its height shall then be read and recorded at intervals of two minutes. After the fifth such interval, that is, precisely ten minutes after the moment of final adjustment, the flame height shall be read.

This final measurement in millimetres is the "Flame height" which is referred to in the interpretation of Results, section (5).

(vii) When conditioning a wick with white kerosene, the lamp, shall be allowed each time to burn for twenty minutes, after the five minutes taken for adjustment of the flame as described above [*vide* paragraph (ii) of this section].

(d) *Cleaning of lamp, etc.*—At the end of the test, the oil holder (together with the wick holder) shall be removed from the lamp, drained, cleaned with petroleum ether, dried for 30 minutes at 100-105 degrees Centigrade, and blown out with dry air.

The lamp must be replaced in the oven for not less than five minutes after airblowing to ensure absolute dryness ready for re-use.

(3) **Further details regarding conditioning wick.**—The complete conditioning cycle for a new wick six inches in length shall be as follows:—

(a) Extraction with petroleum ether followed by extraction with sulphuric ether; then drying [*vide* section (3) (a)].

(b) Burning for twenty-five minutes using white kerosene.

(c) Re-extraction and drying.

(d) A second burning as before.

(e) Re-extraction and drying.

(f) If not used immediately, re-drying for thirty minutes at 100-105 degrees Centigrade immediately before the standard test is carried out.

(g) Cutting to five and a half inches by trimming both ends.

(4) **Use of a wick for more than one test.**—A wick which has already been used for a standard test may be re-used subject to the following conditions:—

(a) When ready trimmed for re-use, the wick shall not be less than five inches in length.

(b) *The wick shall have been re-cleaned and dried as follows:—*

After withdrawal from the wick holder the wick shall be re-extracted with petroleum ether in a Soxhlet apparatus until the extract is colourless, and then extracted with sulphuric ether until a similar result is obtained. It shall then be dried in an oven at 100-105 degrees Centigrade for at least thirty minutes.

(c) On refitting for use, all charred wick from any previous burning test shall be trimmed off.

NOTE.—A wick shall be rejected after use with an oil which has given a value of less than 9mm. flame height in ten minutes.

(5) **Interpretation of Results.**—(i) At least three determinations shall be made by use of three different pieces of wick to obtain three consecutive readings the extremes of which shall differ from each other by not more than one millimetre.

(ii) The results reported shall be the mean of these three consecutive readings calculated to one-tenth millimetre reporting 0.05 to 0.09 as 0.10.

(iii) When the average value obtained by the prescribed method differs by ± 0.3 millimetre from the limits prescribed in items Nos. 1, 24 and 25 of the First Schedule to the Central Excise and Salt Act, 1944 (I of 1944), a fresh series of determinations shall be made and if the average of these is in agreement with the previous series to 0.5 millimetre, the average of the two series shall be taken and reported as the flame height of the oil.

[No. 1-CX(S)/56.]

S.R.O. 497.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said rules:—

I. For sub-rules (1) and (2) of Rule 96MM, the following sub-rules shall be substituted, namely:—

“(1) This rule shall apply to a manufacturer employing powerlooms (without a spinning plant) for the manufacture of Cotton Fabrics or Rayon or Artificial Fabrics, where the manufacturer

(a) commences production for the first time;

(b) recommences production after having ceased production for a continuous period of not less than two full calendar months;

(c) falls into an excisable category after having been in a non-excisable category for a continuous period of not less than two full calendar months.

(2). If any such manufacturer desires to avail himself of the special provisions contained in this section, he shall, before such commencement or recommencement or change in category, as the case may be,

(i) make the application prescribed in rule 96 I;

(ii) deposit with the proper officer a sum equal to such officer's estimate of the maximum amount payable by such manufacturer for a period of two calendar months calculated at the rate mentioned in rule 96 J.

II. In Appendix I—

(1) In the table under the heading “Forms” after the entry relating to Central Excise Series No. 55A, the following entry shall be inserted, namely:—

Central Excise Series No.	Description of Form	Rule No.	Short Title
55 B	Register of powerlooms employed in the production of Cotton Fabrics/Rayon or Artificial Fabrics.	96 K	R.G.—18

(2) In Forms A.R.-6 and A.S.P. (Central Excise Series No. 62A and 85) as inserted by notification No. 1. CER/55-Central Excises, dated the 10th December 1955, for the figures and letters "96-I" and "96-K" appearing against the said series in column 3 of the table under the heading "Forms", the figures and letters "96-K" and "96-I" shall be respectively substituted.

(3) In Form R.G.-18, the following amendments shall be made, namely:—

- (a) at the top left hand corner the words and figures "Central Excise Series No. 55B" and
- (b) below the description of the Form the words and figures "Rule 96-K" shall be added;
- (c) below the description of the Form for the words "Name and address of factory" the words "Name and address of manufacturers" shall be substituted;
- (d) for the words "Licence No." the words and stroke "Licence No./Nos." shall be substituted; and
- (e) between the revised heading, "Name and address of manufacturers" and revised heading, "Licence No/Nos" the heading "Name and address of factory of factories" shall be inserted.

(4) In Form A.S.P. (Central Excise Series No. 85)—

- (i) after the word "factory" wherever it occurs, the following stroke and word shall be inserted, namely:—
"factories";
- (ii) in paragraph 1, for the words and stroke "my/our" the word "the" shall be substituted.

(5) For Form A.R.-6 (Central Excise Series No. 62-A) the following form shall be substituted, namely:—

Central Excise Series No. 62-A.

Original
Duplicate
Triplicate
Quadruplicate

FORM A.R.-6

*Application for removal of Cotton Fabrics/Rayon or Artificial Silk Fabrics
produced in powerlooms.*

(Rule 96-K)

Name of factory/factories.....
Address.....

1. I/We.....manufacturer(s) of Cotton Fabrics/Rayon or Artificial Silk Fabrics, residing at.....taluk/teshil....District/and holder(s) of Central Excise licence No.....dated....having been permitted to avail myself/ourselves of the special provisions contained in section E-III of Chapter V of the Central Excise Rules, 1944, in respect of my/our production of, and transactions in such Fabrics at the above mentioned factory/factories hereby declare that the average number of powerlooms (as defined under rule 96-J of the Central Excise Rules, 1944), employed by me/us in the production of Cotton Fabrics/Rayon or Artificial Silk Fabrics during the calendar month, immediately preceding the current calendar month and the total sum payable by me/us in terms of that rule, in respect of the month of.....are stated hereunder:—

Shift	Average Number of powerlooms	Rate prescribed in Government of India Notification No..... dated.....	Sum payable under Rule 96-J
-------	---------------------------------	--	--------------------------------

I.

II.

III.

Total

2. I/We tender herewith the said sum of Rs.———(Rs.———only).

3. I/We hereby declare that the particulars furnished herein are true and complete to the best of my/our knowledge and belief.

4. I/We apply for leave to remove from the above-mentioned factory/factories during the month of.....of any Cotton Fabrics/Rayon or Artificial Silk Fabrics produced in the said factory/factories during that month.

Place.....

Date.....

Signature of manufacturer(s) or his/their
authorised agent(s)

To

.....of Central Excise,

Countersigned

Place of Central Excise

Date Range

..... Circle

Statement of duty paid at

.....Treasury
Sub-treasury
State Bank of India.
Reserve Bank of India.

I. For payment in cash

[To be filled in by the manufacturer(s) or his/their authorised agent(s).]
Name of person tendering payment Particulars of payment Rs.....As.....
Amount (To be entered in words as well as in figures)

Head of Account.

II — Union Excise Duties — Rayon or Artificial Silk Fabrics

II — Union Excise Duties — Cotton Fabrics produced on powerlooms.

Date.....

Signature of tenderer.....

(To be filled in by the Treasury or Bank).

Deposit Number

Certificate

Received payment of rupees
.....(in words).

Date.....

Signature of Treasurer
Accountant
Treasury Officer
Agent or Manager

II. For payment through current account.

Title of Account or Ledger Number	Number and date of entry	Account Rs..As..
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Date.....

Signature of the manufacturer(s)
or his/their authorised agent(s)

Clearance allowed

Place.....

..... of Central Excise.

Date.....

.....

NOTE:—Delete the entries not applicable".

[No. 2-CER/56.]

S.R.O. 498.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby exempts from the duty leviable thereon—

- (i) the first 125 tons of Vegetable Non-Essential Oils cleared by any manufacturer for home consumption on or after the first day of April in any financial year;
- (ii) Vegetable Non-Essential Oils cleared up to a maximum of 10 tons by any manufacturer for home consumption during the month of March 1956.

2. Part (i) of this notification shall take effect on and from the 1st April 1956.

[No. CER-8(5)/56.]

S.R.O. 499.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby exempts from the duty leviable thereon—

- (i) the first 500 tons of Millboard other than white and coloured, and Strawboard, taken together, cleared by any manufacturer for home consumption on or after the first day of April in any financial year;
- (ii) Strawboard cleared up to a maximum of 50 tons by any manufacturer for home consumption during the month of March 1956.

2. Part (i) of this notification shall take effect on and from the 1st April 1956.

[No. CER-8(6)/56.]

S.R.O. 500.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby exempts from the duty leviable thereon:—

- (1) the first two hundred tons of soap of all kinds cleared for home consumption by any manufacturer on or after the first day of April in each financial year;

Provided that the said exemption shall not apply to—

- (i) Soap, other than household and laundry or toilet;
- (ii) Soap, household and laundry or toilet, so cleared, in excess of,
 - (a) in the case of soap, household and laundry .. 125 tons,

(b) in the case of soap, toilet 50 tons,

if in or in relation to any such kind of soap specified in sub-items (a) and (b), any process is ordinarily carried on with the aid of power, or of steam for heating;

- (2) soap of all kinds, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam for heating, cleared up to a maximum of 20 tons by any manufacturer for home consumption during the month of March, 1956.

2. Part (1) of this notification shall take effect on and from the 1st April, 1956.

[No. CER-8(7)/56.]

S.R.O. 501.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby exempts, from the whole of the duty leviable thereon, rayon or artificial silk fabrics manufactured by or on behalf of the same person in one or more factories commonly known as powerlooms (without spinning plants) in which less than 10 powerlooms in all are installed.

[No. CER-8(8)/56.]

S.R.O. 502.—In exercise of the powers conferred by Rules 8 and 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India, Ministry of Finance (Revenue Division), No. CER-96J(1)/55-Central Excises, dated the 10th December 1955, and No. CER-96J(1)/56-Central Excises, dated the 3rd February 1956, the Central Government hereby directs that the following rates shall apply to manufacturers employing powerlooms in the manufacture of Rayon or Artificial Silk Fabrics, namely:—

First shift	Rs. 27/ per loom per month
Second shift	Rs. 18/ per loom per month
Third shift	Rs. 10/ per loom per month

Provided that a manufacturer employing more than 9 looms shall be exempt from so much of the duty as is payable in respect of the first 9 looms.

Provided also that—

- (a) where any manufacturer employs in any subsequent shift more looms than in the first shift, the rate applicable to the looms employed in excess of those in the first shift shall be Rs. 27/- per loom per month;
- (b) where any manufacturer employs in the third shift more looms than in the second shift, but not more than in the first shift, the rate applicable to the looms employed in the third shift in excess of those employed in the second shift shall be Rs. 18 per month.

[No. CER-8(9)/56.]

S.R.O. 503.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India, Ministry of Finance (Revenue Division), No. 5-Central Excises, dated the 1st March, 1955, namely:—

For item (10) of the said notification, the following item shall be substituted, namely:—

- “(10) Cotton fabrics manufactured by or on behalf of the same person in one or more factories commonly known as powerlooms (without spinning plants), in which less than 5 powerlooms in all are installed.”

[No. CER-8(10)/56.]

S.R.O. 504.—In exercise of the powers conferred by rules 8 and 96J of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India, Ministry of Finance (Revenue Division), No. 28-Central Excises, dated the 18th

May, 1955, and No. 34-Central Excises, dated the 28th July, 1955, the Central Government hereby directs that the following rates shall apply to any manufacturer employing powerlooms in one or more factories in the manufacture of Cotton Fabrics, namely:—

- | | |
|--|--------------------------------------|
| (1) manufacturer employing more than 24 looms, | Rs. 30/—per loom per shift per month |
| (2) manufacturer employing more than 9 but not more than 24 looms, | Rs. 24/—per loom per shift per month |
| (3) manufacturer employing more than 4 but not more than 9 loom | Rs. 18/—per loom per shift per month |
| (4) manufacturer employing not more than 4 looms, | Nil |
- Provided that—
- (i) a manufacturer employing more than 4 but not more than 9 looms shall be exempt from so much of the duty as is payable in respect of the first 4 looms;
 - (ii) a manufacturer employing more than 9 but not more than 24 looms shall be exempt from—
 - (a) so much of the duty as is payable in respect of the first 4 looms, and
 - (b) so much of the duty as is in excess of Rs. 18/- per loom per shift per month in respect of the next 5 looms.

[No. CER-8(11)/56.]

S.R.O. 505.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that, where the total output of a manufacturer of all the articles specified in sub-items 1(3) and 1(4) of item 22 of the First Schedule of the Central Excise and Salt Act, 1944, (I of 1944), taken together, does not exceed 50 tons per year, such output shall be wholly exempt from the excise duty leviable thereon.

[No. CER-8(12)/56.]

S.R.O. 506.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that any mineral oil liable to duty under item 24 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), shall be exempt from the whole of the duty leviable thereon, provided it satisfies each of the following requirements:—

- (1) It has its flashing point at or above two hundred degrees of Fahrenheit's thermometer;
- (2) it has a flame height of less than ten millimetres;
- (3) it contains less than 0.25 per cent of bituminous substance;
- (4) it has a viscosity of fifty seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer;
- (5) it is not ordinarily used as an external fuel, or as fuel for internal combustion engines, or as an illuminant.

[No. CER-8(13)/56.]

B. N. BANERJI, Jt. Secy.

